CALCULATION OF MINIMUM TAX

Use this form to calculate your 1998 minimum tax. If you are completing a return for a trust, use Schedule 12 of the T3 return.

Complete Part 1, Part 2, and Part 8 if you do not have to pay minimum tax in 1998 and you are applying a minimum tax carryover from previous years against your 1998 tax payable. Minimum tax does not apply to a person who died in 1998, or to returns filed under subsection 70(2) or 150(4), or under paragraph 104(23)(d) or 128(2)(e) of the *Income Tax Act*.

Attach a completed copy of this form to your 1998 return.

If minimum tax is payable to more than one jurisdiction, also attach a completed Form T2203, Calculation of Tax for 1998 - Multiple Jurisdictions.

| Part 1 – Adjusted taxable income and minimum amount (See page 2 o | of this form | for the explanatory not | tes.) | | |
|--|--------------|-------------------------|----------|---|--------|
| Faxable income from line 260 of your return, or the amount that you would have entered at I if negative, enter "0") on lines 236 and 260 was replaced with the instruction (if negative, er | | | | | 1 |
| Film property (Note 1) | | | | | |
| Capital cost allowance (CCA) and carrying charges claimed on certified film property acquired before March 1996 (included on lines 221 and 232 of your return) | | | 2 | | |
| Net Income from film property before CCA and related carrying charges if negative, enter "0") (Note 2) | | _ | 3 | | |
| ine 2 minus line 3 (if negative, enter "0") | | = | • | + | 4 |
| Rental and leasing property (Note 1) | | | | | |
| Capital cost allowance (CCA) and carrying charges claimed on rental and leasing property included on line 126 of your return) | | 1 | 5 | | |
| Net income from rental and leasing property before CCA and related carrying charges if negative, enter "0") (Note 2) | | _ | 6 | | |
| Line 5 minus line 6 (if negative, enter "0") | | = | • | + | 7 |
| Fax shelters, limited partnerships, and non-active partners | | | | | |
| osses from partnerships of which you are a limited or non-active partner (line 122 of your | | | | | |
| eturn), or partnerships that are tax shelters (Note 3) | | | 8 | | |
| Amounts deductible in respect of properties that are tax shelters (Note 4) | | + | 9 | | |
| Carrying charges relating to the acquisition of an interest in a partnership of which you were a limited or non-active partner, or that owns a rental or leasing property or a film property included on line 221 of your return) (Note 5) | | + | 10 | | |
| Add lines 8, 9, and 10 | 0.000 | = | ` ▶ | + | 11 |
| | | | | | |
| Resource property and flow-through shares | | | | | |
| Total of all resource expenditures, depletion allowances, and carrying charges related to esource property and flowthrough shares (included on lines 221, 224, and 232 of your retur | n) | | 12 | | |
| ncome from production of petroleum, gas, and minerals, including royalties) before carrying charges, resource expenditures, and depletion allowances included on line 12 (if negative, enter "0") | 13 | | | | |
| ncome from dispositions of foreign resource properties, and recovery | | | | | |
| of exploration and development expenses (if negative, enter "0") + | 14 | | | | |
| Add line 13 and line 14 = | | | 15 | | |
| ine 12 minus line 15 (if negative, enter "0") | 6786 | | • | + | 16 |
| Non-taxable portion of capital gains reported in the year | | | | | |
| otal capital gains from line 197 of Schedule 3 (do not include a reserve from any year before 1986) | | | 17 | | |
| Capital gains arising from mortgage foreclosures and conditional cales repossessions from lines 124 and 155 of Schedule 3 | 18 | | | | |
| Portion of total capital gains included on line 17 hat is exempt from Canadian tax under a tax treaty | 19 | | | | |
| Adjusted capital gains on gifts of certain capital property rom line 193 of Schedule 3+ | 20 | | | | |
| Capital gains from donations not included on line 20 6789 + | 21 | | | | |
| Add lines 18 to 21 = | ▶ | _ | 22 | | |
| ine 17 minus line 22 | | = | 23 | | |
| Amount from line 23 | | x 25% = | | + | 24 |
| Add lines 1, 4, 7, 11, 16, and 24 | | | | = | 25 |

Departmental use only 6790

Canadä

2316

| Part 1 – Adjusted taxable income and minimum amo Amount from line 25 from page 1 of this form Employee home relocation loan deduction from line 248 of your return Stock option and shares deductions from line 249 of your return | · · · · · · · · · · · · · · · · · · · | • • | | 26 27 | | | _ 25 |
|--|---|--------------------|-----------|---------------|----------|---------|------|
| Portion of limited partnership losses, restricted farm losses, farm losses applied in 1998 from any CCA, and carrying charges claimed on MURI property, certified feature films, and certified productions, and the portion resource expenditures and depletion allowances claimed after 1985 and 252 of your return) (Note 6) | Bs, rental and leasing ion of these losses relat i (included on lines 251 | ted | | 28 | | | |
| Add lines 26 to 28 (Note 7) | | <u>=</u> | | > - | + | | _ 29 |
| Add line 25 and line 29 | | | , | - | = | | 30 |
| Amount from line 120 of your return | _ x 20% = | | | 31 | | | |
| Amount from line 217 of your return | _ x 33.33% = | <u>+</u> | | 32 | | | |
| Net non-deducted capital losses from line 110 in Part 9 (Note 8) | | | | 33 | | | |
| Additional current-year loss available (Note 9) | | <u>+</u> | | 34 | | | |
| Add lines 31 to 34 | | <u>=</u> | | ▶ : | - | | _ 35 |
| Line 30 minus line 35 (if negative, enter "0") | | Adjusted taxab | le income | | | | 36 |
| Basic exemption | | | | - | <u> </u> | 000 000 | _ 37 |
| Line 36 minus \$40,000 (if negative, enter "0") | | Net adjusted taxab | le income | - | = | | 38 |
| If line 38 is "0", you are not subject to minimum tax. Attach a copy of this form to your return, and complete Schedule | 1 and your return as ເ | usual. | | | | | |
| Enter the amount from line 38 | | | | _ | | | _ 39 |
| Federal tax rate | | | | 2 | X | 17% | _ 40 |
| Gross minimum amount: Multiply line 39 by 17% | | | | _ | - | | _ 41 |
| Total non-refundable tax credits from line 350 of your return | | | | 42 | | | |
| Enter the total of lines 314, 318, 324, and 326 of your return | | 43 | | | | | |
| Federal tax rate | . x 179 | <u>%</u> 44 | | | | | |
| Multiply line 43 by 17% | . = | _ | | 45 | | | |
| Line 42 minus line 45 | | | | ▶ - | _ | | _ 46 |
| Line 41 minus line 46 (if negative, enter "0") | | Minimun | n amount | _= | = | | 47 |
| If line 47 is "0", you are not subject to minimum tax. | | | | | | | |

Attach a copy of this form to your return, and complete Schedule 1 and your return as usual.

Note 1

If you are a member of a partnership, include your share of the income and deductions for the partnership's fiscal period ending in 1998. Do not include any amounts that you have to include on lines 8 to 10 of this form.

For film property and rental and leasing property, first add income from these investments (before CCA and/or carrying charges, if applicable) and net taxable capital gains, if any, from dispositions of such investments. Then subtract losses from these investments (before CCA and/or carrying charges, if applicable). If the result is negative, enter "0".

Note 3

If you are a limited or non-active partner of a partnership, or if your interest in the partnership is one that needs or has obtained an identification number under section 237.1 of the Act, include your share of the net losses of the partnership from each source (allowable capital losses, business losses, and property losses) that exceeds the amount allowed under paragraph 127.52(1)(c.1) of the Act.

Generally, the allowable amount should correspond with the net taxable capital gains that were attributed to you by the partnership or that you have realized on the disposition of your interest in the partnership.

Note 4

Also include all other amounts deducted for property for which an identification number is needed or has been obtained under section 237.1 of the Act; for example, carrying charges relating to the acquisition of the property.

Include amounts from Form T5004 that you reported on your return. Do not include amounts that you have to include on any other line of this form.

Note 5

Enter on this line carrying charges relating to the acquisition of an interest in a partnership of which you were a limited or non-active partner, or in a partnership that owns a rental or leasing property or a film property. Include only carrying charges that exceed your share of the partnership's income.

Calculate the limited partnership losses, restricted farm losses, farm losses, and non-capital losses for other years from CCA and carrying charges, using the rules in effect for that particular year.

Note 7

If you elect under section 40 of the Income Tax Application Rules, add the elected income to the total on line 29.

Note 8

If you have unapplied capital losses from other years, complete Part 9 and enter the net non-deducted capital losses here. This applies even if you have not claimed any net capital losses of other years on line 253 of your return.

If, for 1998, you incurred a loss from office or employment, or from business or property (including your share of a partnership loss) that you do not fully apply when you calculate your income for regular tax purposes, enter the unapplied part of the loss here. This does not reduce the amount of 1998 non-capital loss available for carryback or carryforward to other years.

Part 2 - Net federal tax payable

| Complete Schedule 1 using Method B and stop at line 28. Enter the amount from line 28 of that schedule here | | | 48 |
|--|---------|-------------|------------|
| Total non-refundable tax credits from line 350 of your return | 49 | | |
| Overseas employment tax credit from Form T626 | 50 | | |
| Dividend tax credit from line 120 of your return x 13.33% = + | 51 | 1 | |
| Add lines 49 to 51 | | | 52 |
| Tax payable before minimum tax carryover: Line 48 minus line 52 | | | 53 |
| Minimum tax carryover applied in 1998 from line 88 in Part 8 | | | 54 |
| Line 53 minus line 54 Basic federal tax | | = . | 55 |
| Federal surtax on income you earned outside Canada: | | | EC |
| Enter the amount from line 8 of Form T2203 or multiply the amount from line 55 by 52% | | | 56 57 |
| Add lines 55 and 56 | | = | 91 |
| Federal foreign tax credit from Part 1 of Form T2209 | 58 | | |
| Federal logging tax credit | 59 | i | 60 |
| Add line 58 and line 59 | | | 61 |
| Line 57 minus line 60 (if negative, enter "0") Federal tax | | = | 01 |
| Federal political contribution tax credit from line 410 of your return | 62 | | |
| Investment tax credit from line 412 of your return | 63 | | |
| Labour-sponsored funds tax credit from line 414 of your return | 64 | 1 | 0 E |
| Add lines 62 to 64 | | | 65 66 |
| Line 61 minus line 65 (if negative, enter "0") | | = | 90 |
| (i) Foreign business income (total business income earned in the foreign country minus allowable expenses and deductions relating to the foreign income) Net foreign non-business income ** Total foreign income | A B | | 67 |
| Part 4 – Obligation to pay minimum tax | | ı | |
| Minimum amount from line 47 | | | 68 |
| Special foreign tax credit from line 67 | | | 69 |
| Net minimum tax payable: Line 68 minus line 69 (if negative, enter "0") | ~, | = | 70 |
| Enter the amount from line 66 | 71 | | |
| Federal surtax on income you earned outside Canada from line 56 | 72 ▶ | 1 | 72 |
| Regular tax payable: Line 71 minus line 72 (if negative, enter "0") | | | 73 |
| Line 70 minus line 73 (if negative, enter "0") | | = | 74 |
| If line 74 is "0", you are not subject to minimum tax. Attach a copy of this form to your return and complete Schedule 1 and your return as usual. | | | |
| If the amount on line 74 is positive, complete Parts 5, 6, and 7. | | | |
| Part 5 – Basic federal tax for the year | | | |
| Basic federal tax from line 55 D Minimum amount from line 47 Enter amount D or amount E, whichever is more Basic federal tax for the year | E | | 75 |

Use the amount on line 75 as basic federal tax (line 33 of Schedule 1) when calculating the federal individual surtax, refundable Quebec abatement (for residents of Quebec only), and provincial or territorial tax on Form T1C or Form T1C-TC, if applicable. If tax is payable to more than one jurisdiction, enter this amount on line 5 of Form T2203.

| | | | | | 1 | |
|--|--|---|---|---|---|------------------------------------|
| Net minimum tax payable from line 70 | | | | - | | _ 76 |
| Federal surtax on income you earned outside Canada: Enter the amount from line 11 of Form T2203 or multiply line 75 by 5 | 2% | | | | + | 77 |
| Add lines 76 and 77. Enter this amount on line 417 of your return | | | | | = | 78 |
| Part 7 – Additional taxes paid for minimum tax carr | yover | | | | | |
| Minimum amount from line 47 | - | | | | 1 | 79 |
| | | | | • | · · · · · · · · · · · · · · · · · · · | - ' |
| Basic federal tax from line 55 | | | | 80 | | |
| Special foreign tax credit from line 67 | | | | | | |
| Federal foreign tax credit from line 58 | | | | | | |
| Line F minus line G | | | | | | |
| Line t minus inte G | | '' | | | | |
| Line H x Foreign taxes paid for special foreign tax credit (line B in Pa | | | + | 81 | | |
| Foreign taxes paid (non-business-income tax paid to a foreign country * plus business-income tax paid to a foreign country | gn / †) | | | | | |
| Add lines 80 and 81 | | | _ | • | _ | 82 |
| Line 79 minus line 82 (if negative, enter "0") | | | inimum tay carmaya | | | - 83 |
| Line 79 minus line 62 (ii negative, enter 0) | ,,, Additional tax | es paid for m | militum tax carryove | ſ | = | 63 |
| Doub C. Applicing a minimum tox country of tox | | | 0 tau mauahla | | | |
| Part 8 – Applying a minimum tax carryover from pro | • | _ | | | 1 | |
| Minimum tax carryover from previous years (1991 to 1997) | | | | | | 84 |
| Tax payable before minimum tax carryover from line 53 \dots | | | | _ 85 | | |
| Minimum amount from line 47 | | | | 86 | | |
| Maximum carryover that can be applied in 1998 (if negative, enter "0" | ") | | = | 87 | | |
| Minimum tax carryover applied in 1998: | | | | | 1 | |
| Claim an amount that is not more than line 84 or 87, whichever is les | | | | | - | _ 88 |
| Balance of minimum tax carryover available for subsequent years, if | | | | | = | 89 |
| Additional 1998 taxes for carryover to subsequent years from line 83 | | | | | + | _ 90 |
| Total minimum tax carryover available for subsequent years: Add lin | es 89 and 90 | | | | | _ 91 |
| Dort O. Not you deducted conital language | | | | | | |
| Part 9 — Net non-deducted capital losses Complete this part only if you have unapplied capital losses from other Amount from line 23 | · · | | | | ı | 02 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. | • | | | • | | _ 92 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) | · · · · · · · · · · · · · · · · · · · | | | | | _ 93 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23 | | | | | | _ |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses | us line 93 | x 2 = | | . 95 | | _ 93 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. | us line 93 | x 2 = x 3/2 = | | 95 96 | | _ 93 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) | us line 93 | x 2 = x 3/2 = x 4/3 = | + + | 95 96 97 | | 93 94 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). | us line 93 | x 2 = x 3/2 = x 4/3 = | | 95 96 | | _ 93 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gainst total capital gains | us line 93 | x 2 = x 3/2 = x 4/3 = | + + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). | us line 93 | x 2 = x 3/2 = x 4/3 = | + + + = | 95 96 97 | = | 93 94 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less | us line 93 | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23 Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less Unapplied net capital loss incurred before May 23, 1985 (if none, entertine page 1985). | us line 93 | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from othe Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 mint Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital ga Enter the amount from line 94 or line 98, whichever is less Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: | ins: | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23 Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 mine Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital gase Enter the amount from line 94 or line 98, whichever is less Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 x 2/3 = | ins: | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 mine Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gainst the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 x 2/3 = In 1988 and 1989 x 3/4 = Before 1988 | ins: er "0" on line 107) = + + | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = + + | x 2 = x 3/2 = x 4/3 = | + + = | 95 96 97 | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ento Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = | x 2 = x 3/2 = x 4/3 = 101 102 103 | + + + | 95 96 97 • | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less Unapplied net capital loss incurred before May 23, 1985 (if none, ento Capital gains deductions claimed: In 1990 through 1997 In 1988 and 1989 Sefore 1988 Add lines 101 to 103 Pre-1986 capital loss balance for 1998: Line 100 minus line 104 (if no Line 98 minus line 99 (if negative, enter "0") | ins: er "0" on line 107) = + + + + + + + + + + + + + + + + + + | x 2 = x 3/2 = x 4/3 = 101 102 103 x 1/2 = | + + + = = = = = = = = = = = = = = = = = | 95 96 97 ••••••••••••••••••••••••••••••••• | = | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = + + + + + + + + + + + + + + + + + + | x 2 = x 3/2 = x 4/3 = 101 102 103 x 1/2 = | + + + = = = = = = = = = = = = = = = = = | 95 96 97 ••••••••••••••••••••••••••••••••• | + | 93 94 98 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less Unapplied net capital loss incurred before May 23, 1985 (if none, ento Capital gains deductions claimed: In 1990 through 1997 In 1988 and 1989 Sefore 1988 Add lines 101 to 103 Pre-1986 capital loss balance for 1998: Line 100 minus line 104 (if no Line 98 minus line 99 (if negative, enter "0") | ins: er "0" on line 107) = + - egative, enter "0") | x 2 = x 3/2 = x 4/3 = | + + + | 95 96 97 •• 100 | + | 93 94 98 99 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 mine Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gasenter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = = + + egative, enter "0") | x 2 = x 3/2 = x 4/3 = | + + + = = = = = = = = = = = = = = = = = | 95 96 97 •• 100 | + | 93 94 98 99 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 minus Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gas Enter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, enter Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = | x 2 = x 3/2 = x 4/3 = | + + + = = = = = = = = = = = = = = = = = | 95 96 97 •• 100 | + = = = = = = = = = = = = = = = = = = = | 93 94 98 99 108 109 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 mine Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gasenter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = | x 2 = x 3/2 = x 4/3 = | + + + = = = = = = = = = = = = = = = = = | 95 96 97 •• 100 | _ | 93 94 98 99 107 108 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 mine Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gasenter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = + - egative, enter "0") st | x 2 = x 3/2 = x 4/3 = 101 102 103 x 1/2 = | + + + = | 95 96 97 •• 100 | = | 93 94 98 99 108 109 |
| Complete this part only if you have unapplied capital losses from othe Amount from line 23. Capital gains deduction from line 254 of your return (Note 10) Capital gains available for capital losses of other years: Line 92 mint Pre-1988 unapplied net capital losses 1988 and 1989 unapplied net capital losses 1990 through 1997 unapplied net capital losses Add lines 95 to 97 (Note 11) Adjusted capital losses of other years applied against total capital gaenter the amount from line 94 or line 98, whichever is less Unapplied net capital loss incurred before May 23, 1985 (if none, ento Capital gains deductions claimed: In 1990 through 1997 In 1988 and 1989 Add lines 101 to 103 Pre-1986 capital loss balance for 1998: Line 100 minus line 104 (if nothing 98 minus line 99 (if negative, enter "0") Enter the amount from line 105, line 106, or \$2,000, whichever is lear Adjusted capital losses: Add line 99 and 107 Net capital losses of other years from line 253 of your return Line 108 minus line 109. Enter this amount on line 33 Note 10 Do not include the part of the capital gains deduction that relates to the second capital losses. | ins: er "0" on line 107) = + - egative, enter "0") st | x 2 = x 3/2 = x 4/3 = 101 102 103 x 1/2 = | + + + = | 95 96 97 •• 100 | = | 93 94 98 99 108 109 |
| Complete this part only if you have unapplied capital losses from other Amount from line 23. Capital gains deduction from line 254 of your return (Note 10). Capital gains available for capital losses of other years: Line 92 mine Pre-1988 unapplied net capital losses. 1988 and 1989 unapplied net capital losses. 1990 through 1997 unapplied net capital losses. Add lines 95 to 97 (Note 11). Adjusted capital losses of other years applied against total capital gasenter the amount from line 94 or line 98, whichever is less. Unapplied net capital loss incurred before May 23, 1985 (if none, ent Capital gains deductions claimed: In 1990 through 1997 | ins: er "0" on line 107) = + + = legative, enter "0") st the disposition of eliginary in the content of eliginary in the eliginary in the content of eliginary in the eliginary in the content of eliginary in the eliginar | x 2 = x 3/2 = x 4/3 = 101 102 103 x 1/2 = | + + + - = ducted capital losses | 95 96 97 •• 100 | = | 93 94 98 99 108 109 |